



TOWN OF WESTFORD
OFFICE OF THE ASSESSORS
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Statutory Exemption for Veterans

M.G.L. 59, SECTION 5, Clause 22 – 22E

Applications for Real Estate Exemptions are available the 1st week of October and are due April 1st. As a courtesy, the Assessor's office mails applications to residents who have applied in previous years. However, it is your responsibility to obtain and submit applications in a timely manner.

For a Veteran to qualify for an exemption on the basis of a disability, the disability must have been sustained in "wartime service" and "in the line of duty". Per General Laws Chapter 4, §7 (43), "Wartime service is defined as service performed during designated wars or campaigns, with specific dates defining the duration of that war of campaign for the purpose of determining wartime service status." The standard for determining whether the disability was sustained in the line of duty for military personnel is "based upon state law of respondeat Superior". In any case, however, determinations about whether a disability occurred in the line of duty are to be made for purposes of an exemption by the Veterans Administration or some branch of the military and the Assessors are to rely on that determination.

On the following page you will find the qualifications for Veterans Exemptions in accordance with M.G.L. Chapter 59, §5. First time Clause 22 applicants must submit a letter from the Veterans Administration confirming your eligibility. Clause 22E applicants must submit a letter from the Veterans Association confirming a 100% disability due to wartime service and in the line of duty, annually.

All applicants must have been a Massachusetts domiciliary prior to entering the service OR have lived in Massachusetts for not less than 5 years prior to filing for an exemption, or in those communities which have accepted the alternative local option provision, for not less than 1 year prior to filing.

Exemptions will be applied to your 3rd and 4th quarter bills, depending on timeliness. Please don't hesitate to contact the Assessors Office if you have any questions.